

Table T13-0211
AMT Revenue per AMT Taxpayer (\$)¹

Group of AMT taxpayers	Current Law 2012	2013		2014		2023	
		Current Law	Pre-ATRA Law²	Current Law	Pre-ATRA Law²	Current Law	Pre-ATRA Law²
All	7,841	6,617	2,593	6,541	2,611	7,851	3,944
By Expanded Cash Income (thousands of 2013\$)³							
Less than 30	n/a	n/a	n/a	n/a	n/a	n/a	n/a
30-50	n/a	n/a	956	n/a	1,087	n/a	1,241
50-75	682	723	1,373	634	1,302	1,054	1,657
75-100	1,607	1,543	1,414	1,511	1,441	2,023	2,186
100-200	4,007	4,001	1,937	4,185	1,982	4,603	3,010
200-500	5,202	5,098	4,085	4,957	4,381	5,498	7,382
500-1,000	12,993	10,417	10,700	10,645	10,833	12,754	12,962
1,000 and more	42,727	62,405	79,571	48,581	59,524	54,965	66,915
By Number of Children⁴							
0	8,381	7,271	3,196	7,159	3,080	8,733	3,381
1	7,011	6,151	1,979	6,038	1,970	6,618	3,596
2	7,193	5,763	2,236	5,667	2,342	7,115	4,763
3 or more	7,859	5,930	3,097	6,064	3,217	6,998	5,908
By State Tax Level							
High	9,141	7,512	3,072	7,599	3,114	9,091	4,847
Middle	6,893	5,882	2,430	5,805	2,473	6,515	3,773
Low	6,330	5,630	2,095	5,299	2,079	6,899	3,123
By Filing Status							
Single	7,817	7,064	3,600	7,176	3,448	8,472	3,125
Married Filing Joint	9,025	7,325	2,660	7,189	2,686	8,672	4,265
Head of Household	4,672	4,374	1,466	4,612	1,453	4,746	2,353
Married Filing Separate	4,683	4,599	3,444	4,600	3,733	5,699	5,472
Married Couple, 2+ Kids, 75k<Exp Cash Income<100k	n/a	n/a	1,007	n/a	1,127	n/a	2,274
Married Couple, 2+ Kids, 75k<AGI<100k	1,392	n/a	1,890	1,827	1,992	1,740	4,241

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

n/a: Insufficient data.

(1) Includes AMT liability on Form 6251, lost credits, and the value of reduced deductions. Tax units that are dependents of other tax units are excluded from the analysis.

(2) Pre-ATRA Law refers to the law that would have been in effect for the given year without the passage of the American Taxpayer Relief Act of 2012.

(3) Tax units with negative adjusted gross income are excluded from their respective income classes. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(4) Number of children is defined as number of exemptions taken for children living at home.